BOE-517-WT (S1F) REV. 7 (12-02)
**PROPERTY STATEMENT — WIRELESS TELEPHONE**

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

# 2003

## DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION AS OF 12:01 A.M., JANUARY 1, 2003

This statement must be completed, signed, and filed with the Valuation Division, Board of Equalization, P.O. Box 942879, Sacramento, California 94279-0061, by March 1, 2003. Omit cents; round to the nearest dollar.

NAME, STREET, CITY, STATE and ZIP CODE

SBE NO.

### OFFICIAL REQUEST

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization on or before March 1, 2003. Failure to file this statement may subject you to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.

**MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL**

| THIS STATEMENT SHALL CONSIST OF: | | DATE SUBMITTED | DATE TO BE SUBMITTED | N/A |
|---|---|---|---|---|
| (1) Tangible Property List (BOE-532, -533, et al.) | | | | |
| (2) Summary Control | | | | |
| (3) Statement of Land Changes | | | | |
| (4) Financial Schedules A to E | | | | |
| (5) Schedule of Wireless Communications Sites | | | | |
| (6) Schedule of Intangible Information | | | | |
| (7) Schedules of Leased Equipment | BOE-600-A | | | |
| | BOE-600-B | | | |
| (8) Other Information as Requested (*see instructions on reverse*) | | | | |
| a. Payments to Local Governments | | | | |
| b. Stmt. of Rev/Cost Changes | | | | |
| c. Annual Rept. to Federal Agencies | | | | |
| d. Annual Rept. to State Agencies | | | | |
| e. Form 10K | | | | |
| f. Shareholders Report — 6 copies | | | | |
| g. Working Cash Statement | | | | |
| h. Inventory Data | | | | |
| i. Other | | | | |

Name and address of person to whom correspondence regarding audit should be addressed:

NAME

MAILING ADDRESS *(including zip code)*

TELEPHONE NUMBER
( )

Location of accounting records *(street, city, state and zip code)*:

NAME OF AUTHORIZED REPRESENTATIVE *(if applicable)**

ADDRESS *(street, city, state, zip code)*

DAYTIME TELEPHONE NUMBER
( )

**Statement of Authorization (BOE-892) must be filed annually.*

List primary business activities generating revenue: ______

(✔) ENTITY TYPE: ☐ Proprietorship ☐ Partnership ☐ Corporation ☐ Other  Change in ownership prior 12 months? ☐ Yes ☐ No

### CERTIFICATION

*I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this Property Statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2003. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.*

FULL LEGAL NAME IF INCORPORATED

| SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT | DATE 2003 |
|---|---|
| PRINTED NAME OF OFFICER OR AUTHORIZED AGENT | TITLE |
| SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER | DATE 2003 |

**FOR OFFICIAL USE ONLY**

CONTINUED

Under the provisions of sections 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, the Board of Equalization requests that you file a property statement with this Board between January 1, 2003 and 5:00 P.M., on March 1, 2003. The property statement shall be completed in accordance with instructions included with the property statement and in the publication titled *Instructions for Reporting State-Assessed Property*, Publication 67-WT, for lien date 2002. If you do not have these instructions, please let us know and we will mail them to you.

All parts of the property statement must be filed by March 1 (exception — see "N/A" below). Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1. Failure to file timely will result in an added penalty of 10 percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

**(7) OTHER INFORMATION — INSTRUCTIONS**

*The following information shall be provided with the property statements:*

a. a statement of your 2002 payments to governmental agencies for the use of public property located in California. Please indicate those payments which are on the basis of agreements entered into prior to December 1955 and which have not been subsequently extended or renewed.

b. a statement of changes in revenue and/or costs for the future that are certain, such as rate increases ordered by the Public Utilities Commission or other regulatory agencies or contracts signed by management and labor unions.

c. a copy of your annual report(s) to federal regulatory agencies, such as the I.C.C., F.C.C., F.E.R.C., etc.

d. a copy of your annual report to the California Public Utilities Commission.

e. a copy of your Form 10K filed with the Securities and Exchange Commission.

f. six (6) copies of your 2002 annual report to stockholders.

g. a statement of the amount of working cash as determined by a lead-lag study prepared in connection with the latest request for a rate change to the appropriate regulatory commission(s) together with a copy of the study. The date of the rate request should also be stated on the study. If such a study is not available, the best estimate of average working cash may be reported with an explanation of how the amount was determined.

h. a statement of the amount of inventory held for sale or lease in the ordinary course of business. Such inventory should be reported as follows:

   1. Inventory quantity and amount, at book cost, as of January 1, 2003.
   2. The average quantity and amount of inventory, at book cost, on hand during calendar year 2002. These figures may be calculated by averaging the twelve (12) month-end balances.
   3. Exempt inventory (items held for sale or lease in the ordinary course of business) or supplies which will become a component part of a product you manufacture or sell should not be reported on the Tangible Personal Property List (Form BOE-533).

i. list name and mailing address of each cellular reseller to whom you sell switching and/or transmission service.

j. supplemental information as requested.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. Failure to respond to all parts of the property statement may subject you to the penalties of section 830 of the Revenue and Taxation Code.

N/A — Not Applicable

Forms BOE-600-A, BOE-600-B and Statement of Land Changes need not be returned if there is nothing to report. However, a positive response under the "N/A" column on page S1F is required for those forms not returned.

You have the option of substituting for Financial Schedules A to D inclusive, copies of schedules of corresponding information as filed in your annual report required by the California Public Utilities Commission or Federal Communications Commission, or other financial statements that contain the appropriate information for the corresponding period including depreciation and taxes as called for in the schedules.

Report book cost (100 percent of actual cost). Include excise, sales and use taxes, freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. Do not reduce costs for depreciation (which must be reported separately). Report separately the details of any trade-in value, write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the Board in estimating fair market value.

**NOTE:** All replacement cost studies, obsolescence requests, and other voluntary information that assessees believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

BOE-517-WT (S2F) REV. 7 (12-02)

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

# SCHEDULE A — Comparative Balance Sheet

**2003**

*(Do not net depreciation reserve from original cost)*

| COMPANY NAME | SBE NO. |
|---|---|
| | |

| BALANCE AT BEGINNING OF 2002 | ASSETS | | BALANCE AT END OF 2002 |
|---|---|---|---|
| $ | Plant and equipment | | $ |
| | Miscellaneous physical property [a] | | |
| | Investments in securities | | |
| | Other investments | | |
| | Sinking and other funds | | |
| | Other utility plant | | |
| | | | |
| | Cash and working funds | | |
| | Temporary cash investments and special deposits | | |
| | Notes receivable | | |
| | Accounts receivable | | |
| | Interest, dividends, and rents receivable | | |
| | Materials and supplies [a] | | |
| | Inventory held for sale or lease in ordinary course of business [a] | | |
| | Discount on capital stock | | |
| | Discount and expense on funded dept. | | |
| | Prepayments | | |
| | All other deferred debits *(describe)* | | |
| | | | |
| | | | |
| $ | **TOTAL ASSETS AND OTHER DEBITS** | | $ |

| | LIABILITIES | | |
|---|---|---|---|
| $ | Capital stock | | $ |
| | Premiums and assessments on capital stock | | |
| | Funded debt unmatured | | |
| | Capital stock expense | | |
| | Other long term debt | | |
| | | | |
| | Loans and notes payable | | |
| | Accounts payable | | |
| | Matured interest and dividends | | |
| | Taxes accrued | | |
| | Customer deposits and advances | | |
| | Other current and accrued liabilities | | |
| | | | |
| | Premium on long term debt | | |
| | Depreciation reserve licensed vehicles [a] | | |
| | Depreciation reserve other plant and eq. [a] | | |
| | Depreciation reserve nonoperative prop. [a] | | |
| | Deferred income taxes | | |
| | Other reserves | | |
| | Employees' provident reserve | | |
| | Other deferred and unadjusted credits | | |
| | | | |
| | Retained earnings | | |
| | | | |
| $ | **TOTAL LIABILITIES AND OTHER CREDITS** | | $ |

*Note: [a] Interstate companies show California end-of-year amount in box.*

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

# SCHEDULE B — Plant and Equipment

**2003**

| COMPANY NAME | SBE NO. |
|---|---|
| | |

| ACCOUNT NO. | ACCOUNT TITLE | BALANCE AS OF 1-1-02 | ADDITIONS | RETIREMENTS | BALANCE AS OF 1-1-03 |
|---|---|---|---|---|---|
| | **INTANGIBLES** — Organization, Goodwill, etc. | $ | $ | $ | $ |
| | ........................................ | | | | |
| | ........................................ | | | | |
| | **REAL ESTATE** | | | | |
| | Land ........................................ | | | | |
| | Rights-of-Way, Easements, etc. .................. | | | | |
| | ........................................ | | | | |
| | Buildings ........................................ | | | | |
| | Misc. Structures & Leasehold Improvements ........ | | | | |
| | ........................................ | | | | |
| | | | | | |
| | **MISCELLANEOUS PROPERTY IN SERVICE** | | | | |
| | Unlicensed Vehicles .............................. | | | | |
| | Aircraft ........................................ | | | | |
| | Furniture & Office Equipment (agree to B-1 detail) ... | | | | |
| | General Purpose Computers (agree to B-1 detail) .... | | | | |
| | Computer Applications Software (exclude from B-1) | | | | |
| | Misc. Tools & Work Equipment (agree to B-1 detail) | | | | |
| | Licensed Motor Vehicles (exclude from B-1) .............. | | | | |
| | Sub-Total — Miscellaneous Property in Service ............... | | | | |
| | **CENTRAL OFFICE EQUIPMENT** – Switches, etc. | | | | |
| | Power Equipment .................................. | | | | |
| | Switching Equipment .............................. | | | | |
| | Base Site Controller .............................. | | | | |
| | Radio Frequency Channel Equipment .................. | | | | |
| | Sub-Total — Central Office Equipment (agree to B-1 detail) | | | | |
| | **OUTSIDE PLANT** — Cable, Poles, Towers, etc. | | | | |
| | Antennae ........................................ | | | | |
| | Towers ........................................ | | | | |
| | Transmission ........................................ | | | | |
| | ........................................ | | | | |
| | Sub-Total — Outside Plant (agree to B-1 detail) | | | | |
| | **CUSTOMER PREMISE EQUIPMENT (CPE)** | | | | |
| | ........................................ | | | | |
| | ........................................ | | | | |
| | Sub-Total — CPE Equipment (agree to B-1 detail) | | | | |
| | **OTHER** *(describe)* | | | | |
| | ........................................ | | | | |
| | ........................................ | | | | |
| | Sub-Total — Other Equipment (agree to B-1 detail) | | | | |
| | **TOTAL IN SERVICE** | | | | |
| | | | | | |
| | CAPITALIZED CPE HELD FOR SALE OR LEASE | | | | |
| | FUTURE USE PROPERTY | | | | |
| | CONSTRUCTION WORK IN PROGRESS | | | | |
| | Total in California | | | | |
| | Total all other states | | | | |
| | **GRAND TOTAL SYSTEM** | $ | $ | $ | $ |

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

**2003**

# SCHEDULE B-1 — COST DETAIL OF DEPRECIABLE PROPERTY AS OF JANUARY 1, 2003

*(Do not net depreciation reserve from original cost)*

| COMPANY NAME | SBE NO. |
|---|---|
| | |

| CAL.YEAR OF ACQ. | BUILDINGS ORIGINAL COST |
|---|---|
| 2002 | |
| 2001 | |
| 2000 | |
| 1999 | |
| 1998 | |
| 1997 | |
| 1996 | |
| 1995 | |
| 1994 | |
| 1993 | |
| 1992 | |
| 1991 | |
| 1990 | |
| 1989 | |
| 1988 | |
| 1987 | |
| 1986 | |
| 1985 | |
| 1984 | |
| 1983 | |
| 1982 | |
| 1981 | |
| 1980 | |
| Prior | |
| **TOTAL** | |

| CAL.YEAR OF ACQ. | OUTSIDE PLANT ORIGINAL COST |
|---|---|
| 2002 | |
| 2001 | |
| 2000 | |
| 1999 | |
| 1998 | |
| 1997 | |
| 1996 | |
| 1995 | |
| 1994 | |
| 1993 | |
| 1992 | |
| 1991 | |
| 1990 | |
| 1989 | |
| Prior | |
| **TOTAL** | |

| CAL.YEAR OF ACQ. | MISC. STRUCTURES & LEASEHOLD IMPROVEMENTS ORIGINAL COST |
|---|---|
| 2002 | |
| 2001 | |
| 2000 | |
| 1999 | |
| 1998 | |
| 1997 | |
| 1996 | |
| 1995 | |
| 1994 | |
| 1993 | |
| 1992 | |
| 1991 | |
| 1990 | |
| 1989 | |
| 1988 | |
| 1987 | |
| Prior | |
| **TOTAL** | |

| CAL.YEAR OF ACQ. | CUSTOMER PREMISE EQUIPMENT ORIGINAL COST |
|---|---|
| 2002 | |
| 2001 | |
| 2000 | |
| 1999 | |
| 1998 | |
| 1997 | |
| Prior | |
| **TOTAL** | |

| CAL.YEAR OF ACQ. | OTHER PLANT AND EQUIPMENT |
|---|---|
| 2002 | |
| 2001 | |
| 2000 | |
| 1999 | |
| 1998 | |
| 1997 | |
| Prior | |
| **TOTAL** | |

| CAL.YEAR OF ACQ. | GENERAL PURPOSE COMPUTERS ORIGINAL COST[1] |
|---|---|
| 2002 | |
| 2001 | |
| 2000 | |
| 1999 | |
| 1998 | |
| 1997 | |
| 1996 | |
| 1995 | |
| 1994 | |
| Prior | |
| **TOTAL** | |

| CAL.YEAR OF ACQ. | FURNITURE AND OFFICE EQUIPMENT ORIGINAL COST |
|---|---|
| 2002 | |
| 2001 | |
| 2000 | |
| 1999 | |
| 1998 | |
| 1997 | |
| 1996 | |
| 1995 | |
| 1994 | |
| 1993 | |
| 1992 | |
| 1991 | |
| 1990 | |
| Prior | |
| **TOTAL** | |

| CAL.YEAR OF ACQ. | MISCELLANEOUS WORK EQUIPMENT ORIGINAL COST[2] |
|---|---|
| 2002 | |
| 2001 | |
| 2000 | |
| 1999 | |
| 1998 | |
| 1997 | |
| 1996 | |
| 1995 | |
| 1994 | |
| 1993 | |
| Prior | |
| **TOTAL** | |

| ANALOG | |
|---|---|
| CAL.YEAR OF ACQ. | COE — SWITCH, ETC. ORIGINAL COST[3] |
| 2002 | |
| 2001 | |
| 2000 | |
| 1999 | |
| 1998 | |
| 1997 | |
| 1996 | |
| 1995 | |
| 1994 | |
| 1993 | |
| Prior | |
| **TOTAL** | |

| DIGITAL | |
|---|---|
| CAL.YEAR OF ACQ. | COE — SWITCH, ETC. ORIGINAL COST[3] |
| 2002 | |
| 2001 | |
| 2000 | |
| 1999 | |
| 1998 | |
| 1997 | |
| 1996 | |
| 1995 | |
| 1994 | |
| 1993 | |
| Prior | |
| **TOTAL** | |

| CAL.YEAR OF ACQ. | RADIO FREQUENCY CHANNEL EQPT.[3] |
|---|---|
| 2002 | |
| 2001 | |
| 2000 | |
| 1999 | |
| 1998 | |
| 1997 | |
| 1996 | |
| 1995 | |
| 1994 | |
| 1993 | |
| 1992 | |
| Prior | |
| **TOTAL** | |

[1] Do not include Licensed Motor Vehicle costs.
[2] Do not include Applications Software costs.
[3] If Radio Frequency Channel Equipment is reported separately, do not include these costs in COE Switch, etc.

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

**2003**

# SCHEDULE C — Operating Income Statement

| COMPANY NAME | SBE NO. |
|---|---|
| | |

| ACCOUNT TITLE | ACCOUNT NO. | 2002 CALENDAR YEAR | 2001 CALENDAR YEAR |
|---|---|---|---|
| **OPERATING REVENUES** | | | |
| Retail customer revenues | | | |
| Wholesale customer revenues | | | |
| Roamer customer revenues | | | |
| Commission revenues | | | |
| Other operating revenues | | | |
| Uncollectible revenues — debit | | | |
| | | | |
| | | | |
| Total Operating Revenues | | | |
| **OPERATING EXPENSES** | | | |
| Maintenance expense | | | |
| Telecommunication direct operating expense *(attach detail)* | | | |
| Customer accounts/service expense | | | |
| Sales promotion/advertising | | | |
| General administrative expense *(attach detail)* | | | |
| Damages & claims | | | |
| Rental — equipment | | | |
| Rental — real estate | | | |
| Motor vehicles | | | |
| Charges by wholesalers numbers & service | | | |
| Commission expense | | | |
| Other operating expenses *(describe)* | | | |
| Expenses Subtotal | | | |
| **TAXES** | | | |
| Ad valorem (property) taxes | | | |
| State income taxes | | | |
| Federal income taxes | | | |
| Provision for deferred federal income taxes | | | |
| Other taxes *(itemize by major category)* | | | |
| Taxes Subtotal | | | |
| **NONCASH EXPENSES** | | | |
| Depreciation | | | |
| Amortization | | | |
| Extraordinary retirements | | | |
| Other *(describe)* | | | |
| | | | |
| | | | |
| Noncash expense subtotal | | | |
| **Total expenses** | | | |
| **NET AFTER TAX INCOME** | | | |

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

**2003**

## SCHEDULE D — Statement of Income

| COMPANY NAME | SBE NO. |
|---|---|
| | |

| | BALANCE AT END OF 2002 | BALANCE AT END OF 2001 |
|---|---|---|
| Net operating income (from Schedule C) | | |
| Net income from other operations | | |
| Other income | | |
| Revenues from nonoperative physical property | | |
| Other income | | |
| Total | | |
| Income deductions | | |
| Depreciation on nonoperative physical property | | |
| Taxes on nonoperative physical property | | |
| Other expenses of nonoperative physical property | | |
| Interest | | |
| Other income deductions | | |
| Total | | |
| Net income | | |

## SCHEDULE E — Wireless Structure Data

| | RETAIL | WHOLESALE | TOTAL |
|---|---|---|---|
| Number of customers | | | |
| Average 2002 monthly revenue per customer *(include all wireless telephone system revenue)* | $ | $ | $ |
| Total population of service area | | | |
| 2002 upfront commissions that were paid for increase in customer base. Exclude commissions for equipment sales, residuals and churn (customer replacing a lost customer) | | $ | $ |

CLEAR PRINT